

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK (SKAT) TAX  
REFUND SCHEME LITIGATION

This document relates to all actions.

MASTER DOCKET  
18-md-2865 (LAK)

**DECLARATION OF SARAH L. CAVE**

I, Sarah L. Cave, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for plaintiff SKAT, the Customs and Tax Administration of the Kingdom of Denmark, in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Memorandum of Law in Support of its Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence (Letters Rogatory).

3. Attached hereto as Exhibit 1 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention on the Taking of Evidence Abroad in Civil or Commercial Matters.

4. Attached hereto as Exhibit 2 is a certified translation of and original Danish version of an appeal submitted to the Danish Tax Appeals Agency by DW Construction Inc. Retirement Plan. This translation was submitted by DW Construction Inc. Retirement Plan as an exhibit to its motion to dismiss filed in the District of Utah, 2:18-cv-00452-DB-DBP.

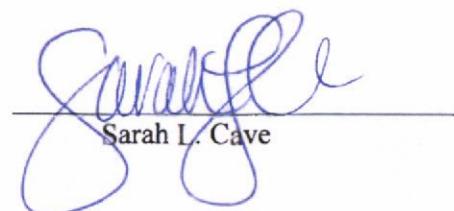
5. Attached hereto as Exhibit 3 is a true and correct copy of emails [REDACTED]

[REDACTED] and a certified translation of the same.

6. Attached hereto as Exhibit 4 is a copy of the article "Where in the World Is Denmark's \$2 Billion?", published in the New York Times on October 5, 2018.

I, SARAH L. CAVE, declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
November 30, 2018



Sarah L. Cave